

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	Case No. 4:15-cv-205
CARL DICKERSON and)	
CAROL JEAN MAYO THOMAS,)	
)	
Defendants.)	
_____)	

ORDER OF PERMANENT INJUNCTION

Now before the Court is the parties' stipulation for entry of a permanent injunction against Carl Dickerson and Carol Jean Mayo Thomas. Pursuant to the terms of this stipulation, IT IS HEREBY STIPULATED, ORDERED, and ADJUGED pursuant to 26 U.S.C. §§ 7402(a), and 7407 that Dickerson and Thomas, and any other person or entity working in concert or participation with them directly or indirectly are PERMANENTLY ENJOINED from directly or indirectly:

1. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
2. Preparing or assisting in the preparation of federal tax returns, amended returns, or other related documents and forms that understate federal tax liability or overstate a federal tax refund based on positions they know or should know are unreasonable, as prohibited by 26 U.S.C. § 6694;

3. Owning, operating, managing, working in, controlling, licensing, consulting with, or franchising a tax return preparation business;
4. Training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
5. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6701, or any other penalty provision in the I.R.C.;
6. Maintaining, assigning, holding, using, or obtaining a personal or business Preparer Tax Identification Number (PTIN), Electronic Filing Identification Number (EFIN), or any other federally issued identification number to prepare or file federal income tax returns;
7. Allowing others the use of a personal or business EFIN, PTIN, or any other federally issued identification number to prepare or file federal income tax returns for others;
8. Selling to any individual, entity or organization a list of customers, or any other customer information, for whom Dickerson or Thomas and any other business or name through which Dickerson, Thomas or those acting at his or her direction have at any time since January 1, 2011 prepared a tax return;
9. Assigning, transferring, disseminating, providing, or otherwise giving to any current or former employee or independent contractor of Dickerson, Thomas, or any other business through which he or she prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other customer information for customers for whom Dickerson, Thomas, and any other business or name through which Dickerson, Thomas, or those acting at his or her direction have at any time since January 1, 2011 prepared a tax return; and

10. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Dickerson and Thomas:

1. Send by U.S. Mail and, if an email address is known, by email, a copy of the final injunction entered against them in this action within 30 days of entry of the injunction to all persons for whom they prepared a federal tax return after January 1, 2011, as well as any employees or independent contractors of C&C Tax Services or Mayo Tax Service but not enclose any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;
2. Turn over to the United States within 30 days a list with the name, address, telephone number, email address, and social security number for all persons for whom Dickerson or Thomas prepared returns after January 1, 2011, as well as any employees or independent contractors who prepared tax returns at Dickerson or Thomas's direction during this time period;
3. Turn over to the United States within 30 days copies of all federal income tax returns and amended returns they have prepared and /or filed since January 1, 2011;
4. Consent, without further proceeding, to immediate revocation of any PTIN, pursuant to 26 U.S.C. § 6109, and EFIN held by, assigned to, or used by Dickerson or Thomas;
5. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within 45 days of entry of this order; and

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

IT IS SO ORDERED, this 23rd day of December, 2015.

S/Clay D. Land

CLAY D. LAND

CHIEF U.S. DISTRICT COURT JUDGE
MIDDLE DISTRICT OF GEORGIA